

that a copy of the last year's proceedings be placed in your hands. You will then see from page 13, that the whole subject has been decided. Briefly, I might say that Sreepandaravaka and Kandukrishi tanatu lands are entirely on a different footing. They have special needs which require their being dealt with in a special manner. Your figure of speech in which you compared the abolition of taxation in kind generally to the fencing of a compound on three sides and leaving the fourth open is pretty, but is not quite applicable to the case in point.

5. Suggestions for improving the efficiency of the Land Revenue administration.

MR. V. KRISHNASWAMI IYER (*Member, Karunagapally taluk, Group I*) urged for certain changes in the working of the Revenue department. In the first place he suggested that the Taluk Head Accountant should be put in immediate charge of the taluk office and given disciplinary powers over the staff, his designation being changed as Deputy Tahsildar. This, the member said, would tend to help the despatch of business in the taluk office particularly when the Tahsildar was out in camp. Secondly, the member suggested that the treasury work in the taluk office should be entrusted entirely to the Head Clerk whose designation should be changed into 'Samprathi'. This reform would involve an amendment of articles 318 and 319 of the Account Code (Part II) dealing with the control of the treasury by the Tahsildar and the Deputy Tahsildar. This dual control was defective in so far as it was impossible in practice for the Tahsildar to examine the treasury every time he left or returned to head quarters as required by the rules. Nor did the rules require that the examination by the Tahsildar should be made in the presence of the Deputy Tahsildar and the cash balance handed over to him. The rules were also silent about the verification of the large stock of stamps available at every time in the treasury. These defects could be removed by placing the Samprathi in sole charge of the treasury subject to periodical examination, by the Tahsildar, of the cash balance and the stamps in stock.

Another direction in which the member suggested certain changes was in regard to the inspection of pakuthi cutcherries by Tahsildars and of taluk offices by Dewan Peishkars. The records in the pakuthi cutcherries were not being properly kept and the member suggested that the Tahsildars should be required to visit the pakuthies more frequently than at present and to closely examine the Tandaper accounts and the various other records. Each Tahsildar should be required to be in camp at least for 20 days every month, provision being made for a consolidated T. A. of Rs. 40 or Rs. 50 for a month. He should submit an inspection report every time he inspected a pakuthi and this report should be examined by the higher authorities. For writing his tour journal, the Tahsildar should be furnished with a book in the form prescribed by G. O. No 11569/930 of '17 L. R., dated the 3rd December 1920. Similarly, the Dewan Peishkars should halt in each taluk for 3 or 5 days consecutively at least once in six months and scrutinise the records of the taluk office. They should also inspect the records of at least a few selected pakuthies, with reference to the taluk registers. The minimum number of days which a Dewan Peishkar should devote to circuiting work every month should also be fixed.

Thirdly, the member pointed out that the preservation of records in the taluk office was far from satisfactory. The records clerk was saddled with other items of work, and he was not able to maintain the records properly. There was no regular indexing of files and no proper numbering. The way in which copies of records were granted was equally unsatisfactory, the disposal of applications for copies being more or less left to the discretion of the records clerk.

The next topic taken up by the member was the reduction of kist months. Under the existing rules the tax was collected in four instalments. The list of defaulters and the demand notices had therefore to be prepared four times in the year. With the rise in the number of Tandaper holders the number of defaulters and the number of demand notices also increased. Moreover the more the number of times the tax was collected the more would be the number of coercive cases against the defaulters. Much of this labour could be saved by reducing the number of kist months to two.

While on this point, the member referred to the recovery of tom-tom charges from defaulters. These charges were being recovered at the rate of chs. 14 for each attachment, though the rate allowed under the rules was only chs. 14 per diem. Not only that, the Revenue Recovery Regulation made no provision either for tom-toming or for the recovery of charges for the same from the ryots.

Another instance in which the rule in force was being overlooked was in regard to the recovery of demand notice fees. These fees were often being recovered even when the notices had not been actually served on the parties.

Another reform suggested was in regard to the strengthening of the pakuthi staff which was out of all proportion to the multifarious duties devolving on them. The member suggested that one accountant and one peon might be added to the staff of each pakuthi for the present. Arrangements should also be made for keeping open all pakuthi catcheries from morning to evening on all days. It was also necessary to provide quarters to the village staff near the pakuthi catchery, so that they may be enabled to reside in the pakuthi itself as enjoined by the rules.

The member referred in conclusion to the difficulties emanating from the want of an up-to-date Land Revenue Manual, no less to officers than to private persons and candidates appearing for the Revenue Test Examination. He urged for the early appointment of an officer to revise the Land Revenue Manual. Equally necessary was the publication of a Village Manual and a Taluk Manual. The late Land Revenue Commissioner had rightly recommended the publication of such manuals and Government had in their order R. O. C. 2012 of 1921 Rev., dated the 13th December 1922, stated that the question was engaging their attention. Five years had since elapsed, but no orders had yet come out. The books had to be published and brought up-to-date from time to time. Pending the publication of the books, arrangements might be made with the Land Revenue Commissioner for publishing all important land revenue rules and orders in the form of circulars in the Government Gazette.

DEWAN'S REPLY : Mr. Krishnaswami Aiyar, I rubbed my eyes and looked; and I find it very hard to believe that you are a non-official representative of this Assembly. It seems to me that you might well be a Government official of length and experience in service. You speak with many voices. At one time I thought it was an experienced Dewan Peishkar advising me as to what is necessary for a taluk administration. Another time I was convinced that it was the Land Revenue Commissioner speaking to me and advising me as to what was necessary for each division of the State. And again a third time I thought it was the Financial Secretary and the Chief Account Officer telling me as to how a taluk treasury should be improved and managed. You have made a careful study of the working of taluk offices. Your knowledge goes so far as to possess an intimate acquaintance with G. O. No. so and so, of 1920 which you quote and which apparently had been communicated to you officially. You also show an intimate knowledge of what the Land Revenue Commissioner or the Peishkars have recommended in the past. I am glad to see that a non-official member of this Assembly devotes so much care and study to questions which Government officers are also striving to study. I am also glad to find that in many cases what you say is identical with what experienced Government officers say. There are faults and defects in the taluk administration. Several of the points you have raised today have been raised already by the officers of Government and the Land Revenue Commissioner has made recommendations which are being examined. I thank you very much for your kindly advice and for the close attention you have given to the working of the Government department.

6. Desirability of laying down a definite policy in regard to the disposal of Sirkar lands and the grant of agricultural loans.

MR. SANKARA PILLAI RAMANATHA PILLAI (*Changanacherry taluk, Group I*) dealt with the necessity of developing agriculture by following a wise and discreet policy in the assignment of Sirkar lands and by issuing agricultural loans on more liberal terms. In regard to the assignment of Sirkar lands, he pointed out that the present system of registering puduval lands in small blocks of 5 acres each was bound to fail. He was at the same time against the policy of assigning large areas of land to rich landowners. He therefore suggested that puduval lands